

REMARKS

Applicant hereby proposes to amend claims 19, 21, 23, 24, 27, 28, 30, 32, 36, 76, 78, 79, and 81. Claims 19-36 and 76-81 remain pending in the application, with claims 19 and 28 being in independent form.

In the Final Office Action¹ the Examiner took the following actions:

1. indicated that Applicant's Information Disclosure Statement submitted April 4, 2008 was being considered by the Examiner;
2. rejected claims 19, 28, 77-78, and 80-81 under 35 U.S.C. § 103(a) as being unpatentable over the article "WebTurboTax Brings The Full Power of TurboTax to the Web" ("*WebTurboTax*") in view of the United States, Internal Revenue Bulletin Rev. Proc. 99-39 ("*IRB 99-39*") and further in view of U.S. Patent No. 5,915,022 to Robinson et al. ("*Robinson*");
3. rejected claims 20-24 and 29-33 under 35 U.S.C. § 103(a) as being unpatentable over *WebTurboTax* in view of *IRB 99-39* and *Robinson*, as applied to claims 19 and 28 above, and further in view of U.S. Patent No. 6,202,052 to Miller ("*Miller*");
4. rejected claims 25-26 and 34-35 under 35 U.S.C. § 103(a) as being unpatentable over *WebTurboTax* in view of *IRB 99-39* and *Robinson*, as applied to claims 19 and 28 above, and further in view of United States, Internal Revenue Bulletin Rec. Proc. 98-51 ("*IRB 98-51*");
5. rejected claims 27 and 36 under 35 U.S.C. § 103(a) as being unpatentable over *WebTurboTax* in view of *IRB 99-39* and *Robinson*, as applied to claims 19 and 28 above, and further in view of U.S. Patent No. 6,571,221 to Stewart et al. ("*Stewart*"); and
6. rejected claims 76 and 79 under 35 U.S.C. § 103(a) as being unpatentable over *WebTurboTax* in view of *IRB 99-39* and *Robinson*, as applied to claims 19 and 28 above, and further in view of U.S. Patent No. 6,341,353 to Herman et al. ("*Herman*").

¹ The Final Office Action may contain a number of statements reflecting characterizations of the related art and the claims. Regardless of whether any such statement is identified herein, Applicant declines to automatically subscribe to any statement or characterization in the Final Office Action.

Rejection of Claims 19, 28, 77-78, and 80-81 under 35 U.S.C. § 103(a)

Applicant respectfully traverses the rejection of claims 19, 28, 77-78, and 80-81 under 35 U.S.C. § 103(a) over *WebTurboTax* in view of *IRB 99-39* and *Robinson*. A *prima facie* case of obviousness has not been established.

The key to supporting any rejection under 35 U.S.C. § 103 is the clear articulation of the reason(s) why the claimed invention would have been obvious. See M.P.E.P. § 2142, 8th Ed., Rev. 6 (Sept. 2007). Such an analysis should be made explicit and cannot be premised upon mere conclusory statements. See *id.* “A conclusion of obviousness requires that the reference(s) relied upon be enabling in that it put the public in possession of the claimed invention.” M.P.E.P. § 2145. Furthermore, “[t]he mere fact that references can be combined or modified does not render the resultant combination obvious unless the results would have been predictable to one of ordinary skill in the art” at the time the invention was made. See M.P.E.P. § 2143.01(III), internal citation omitted (emphasis in original). Moreover, “[i]n determining the differences between the prior art and the claims, the question under 35 U.S.C. 103 is not whether the differences themselves would have been obvious, but whether the claimed invention as a whole would have been obvious.” M.P.E.P. § 2141.02(I), internal citations omitted (emphasis in original).

“[T]he framework for the objective analysis for determining obviousness under 35 U.S.C. 103 is stated in *Graham v. John Deere Co.*, 383 U.S. 1, 148 USPQ 459 (1966) The factual inquiries . . . [include determining the scope and content of the prior art and] . . . [a]scertaining the differences between the claimed invention and the prior art.” M.P.E.P. § 2141(II). “Office personnel must explain why the difference(s)

between the prior art and the claimed invention would have been obvious to one of ordinary skill in the art.” M.P.E.P. § 2141(III).

As amended, independent claim 19 recites:

A method for tax form submittal verification comprising:
maintaining an electronically stored profile for a user
in a customer database, wherein the profile identifies an
expected tax form the user is expected to file, and wherein
the customer database is in communication with a tax
service server via a network;
maintaining an electronic inbox for the user;
generating correspondence at the tax service
server, wherein the correspondence includes a reminder
that the user file a tax form;
sending the correspondence to the electronic
inbox of the user, and sending the user a separate
notification that the electronic inbox includes the
correspondence via the network;
receiving on the tax service server additional tax-
related data from the user, wherein the additional tax-related
data is not included in the profile, and wherein the additional
tax-related data is required for completing the expected tax
form;
electronically completing a selected tax form, wherein
completing the selected tax form includes automatically
filling out the selected tax form based on the profile and the
additional tax-related data;
filing the completed selected tax form with a
government entity, wherein the completed selected tax form
is electronically transmitted from the tax service server to the
government entity across the network to be a filed tax form;
electronically storing a receipt record of the filed tax
form in a database in communication with the tax service
server substantially immediately upon completed transmittal
of the tax form, wherein the receipt record represents an
indication that the filed tax form has been submitted and
includes information regarding the status of the filed tax form
and wherein the receipt record is distinct from the filed tax
form; and
sending the receipt record of the filed tax form to the
electronic inbox of the user.

(Emphasis added).

WebTurboTax, *IRB 99-39*, and/or *Robinson*, considered separately or together, do not teach or suggest the claimed elements of amended independent claim 19. For example, *WebTurboTax*, *IRB 99-39*, and/or *Robinson*, considered separately or together, fail to teach or suggest “***maintaining an electronic inbox for the user***,” much less “***generating correspondence at the tax service server, wherein the correspondence includes a reminder that the user file a tax form***” or “***sending the correspondence to the electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence via the network***,” as recited in Applicant’s amended independent claim 19.

WebTurboTax discloses that “[t]he IRS . . . sends an electronic date stamp for each return successfully filed, which Intuit forwards to its users” (see *WebTurboTax* at ¶ 8), but *WebTurboTax* fails to teach or suggest at least the claimed “electronic inbox,” “correspondence [that] includes a reminder that the user file a tax form,” and/or “sending the correspondence to the electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence”

IRB 99-39 merely discloses that “[a]n Electronic Filer that is a Transmitter must: (1) retrieve the acknowledgement file . . . within two work days of transmission; (2) match the acknowledgement file to the original transmission file and send to the On-Line Filer either (a) an acceptance notice within two days of retrieving the acknowledgment file; or (b) a rejection notice within 24 hours of retrieving the acknowledgement file” (see *IRB 99-39* at § 9.03). *IRB 99-39* also fails to teach or suggest at least the claimed “electronic inbox,” “correspondence [that] includes a reminder that the user file a tax form,” and/or “sending the correspondence to the

electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence"

Robinson discloses the communication of digital receipts to a computer controlled by a customer (see, e.g., col. 2, ll. 52-54), but, like *WebTurboTax* and *IRB* 99-39, also fails to teach or suggest at least the claimed "electronic inbox," "correspondence [that] includes a reminder that the user file a tax form," and/or "sending the correspondence to the electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence"

In view of the above, the Final Office Action has neither properly determined the scope and content of the prior art nor properly ascertained the differences between the prior art and the claimed invention. Furthermore, the Final Office Action has failed to clearly articulate a reason why the claim would have been obvious to one of ordinary skill in view of the prior art. Therefore, a *prima facie* case of obviousness has not been established for at least the reasons discussed above and the Examiner should withdraw the rejection of independent claim 19 under 35 U.S.C. § 103(a).

Amended independent claim 28, although of different scope from independent claim 19, includes recitations similar to independent claim 19. Accordingly, a *prima facie* case of obviousness has not been established with respect to independent claim 28 for at least the reasons provided above. Therefore, the Examiner should also withdraw the rejection of independent claim 28 under 35 U.S.C. § 103(a).

Dependent claims 77-78 and 80-81 depend from one of independent claims 19 and 28. Accordingly, a *prima facie* case of obviousness has not been established with respect to claims 77-78 and 80-81 for at least the reasons given above for the

independent claims. Therefore, the Examiner should withdraw the rejection of claims 77-78 and 80-81 under 35 U.S.C. § 103(a) at least due to their dependence.

Rejection of Dependent Claims 20-27, 29-36, 76, and 79 under 35 U.S.C. § 103(a)

Applicant respectfully traverses the rejection of claims 20-27, 29-36, 76, and 79 under 35 U.S.C. § 103(a). A *prima facie* case of obviousness has not been established for these dependent claims. As discussed above in connection with claim 19, *WebTurboTax*, *IRB 99-39*, and/or *Robinson*, considered separately or together, do not teach or suggest the claimed elements of amended independent claim 19. *Miller*, *IRB 98-51*, *Stewart*, and *Herman* do not cure the deficiencies of *WebTurboTax*, *IRB 99-39*, and *Robinson*.

Although *Miller* discloses that an “electronic intermediary electronically prepares a final report . . . [that] can be embodied in a number of ways, including electronically or on paper” (see *Miller*, col. 7, ll. 63-66), *Miller* fails to teach or suggest at least an “electronic inbox,” “correspondence [that] includes a reminder that the user file a tax form,” and/or “sending the correspondence to the electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence” as recited in Applicant’s amended independent claim 19.

IRB 98-51 includes sections similar to those included in *IRB 99-39* and further discloses that an “On-Line Service Provider” must have “(e) a client base that has the ability to communicate using electronic mail.” (*IRB 98-51* § 3.02(1)). *Herman* discloses “Smart Receipts” that “maintain a persistent connection between two parties following a successful online transaction.” (Col. 42, ll. 57-58). According to *Herman*, “[a] Smart Receipt is delivered over a secure connection from the merchant to a Trusted Agent

Server, where it is stored and is made available to the customer.” (Col. 43, ll. 32-34).

As such, neither *IRB 98-51* nor *Herman* teach or suggest at least an “electronic inbox,” or “correspondence [that] includes a reminder that the user file a tax form,” and/or “sending the correspondence to the electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence” as recited in Applicant’s amended independent claim 19. Moreover, even though *Herman* discloses that a merchant can embed services within a Smart Receipt “including special offers for future purchases” (Col. 42, ll. 65-67), this is far from a teaching of “correspondence [that] includes a reminder that the user file a tax form,” as recited in Applicant’s amended independent claim 19.

Stewart generally discloses “a network communication service with an improved subscriber model,” (see *Stewart* at Abstract) but does not cure the deficiencies of *WebTurboTax*, *IRB 99-39*, and/or *Robinson*. In fact, *Stewart* does not relate to tax transactions at all, and therefore not only fails to teach the claimed “electronic inbox” but in no way teaches “correspondence [that] includes a reminder that the user file a tax form,” and/or “sending the correspondence to the electronic inbox of the user, and sending the user a separate notification that the electronic inbox includes the correspondence” as recited in Applicant’s amended independent claim 19.

In view of the above, the Final Office Action has neither properly determined the scope and content of the prior art nor properly ascertained the differences between the prior art and the claimed invention. Furthermore, the Final Office Action has failed to clearly articulate a reason why the claim would have been obvious to one of ordinary skill in view of the prior art. Therefore, a *prima facie* case of obviousness has not been

established for at least the reasons discussed above and the Examiner should withdraw the rejection of claims 20-27 and 76, which depend from claim 19, under 35 U.S.C. § 103(a).

As discussed above, amended independent claim 28, although of different scope from independent claim 19, includes recitations similar to independent claim 19. Accordingly, a *prima facie* case of obviousness has not been established with respect to claims 29-36 and 79, which depend from claim 28, for at least the reasons provided above. Therefore, the Examiner should also withdraw the rejection of claims 29-36 and 79 under 35 U.S.C. § 103(a).

Conclusion

Applicant respectfully requests that this Amendment under 37 C.F.R. § 1.116 be entered by the Examiner, placing claims 19-36 and 76-71 in condition for allowance. Applicant respectfully points out that the final action by the Examiner presented some new arguments as to the application of the art against Applicant's invention. It is respectfully submitted that the entering of the Amendment would allow the Applicant to reply to the final rejections and place the application in condition for allowance.

Furthermore, Applicant submits that the entry of the amendment would place the application in better form for appeal, should the Examiner dispute the patentability of the pending claims.

In view of the foregoing remarks, Applicant submits that this claimed invention, as amended, is neither anticipated nor rendered obvious in view of the prior art references cited against this application. Applicant therefore requests the entry of this

Amendment, the Examiner's reconsideration and reexamination of the application, and
the timely allowance of the pending claims.

Respectfully submitted,

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